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THE  
CORN DISTILLERY  
S T A T E D  
TO THE  
CONSIDERATION  
OF THE  
LANDED INTEREST  
OF  
E N G L A N D. *K*

THE SECOND EDITION.

L O N D O N :

Printed for J. JOHNSON, No. 72, St. Paul's  
Church-Yard.

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M DCC LXXXIV.

THE  
CORN DISTILLERY  
STATED  
TO THE  
CONSIDERATION  
OF THE  
LANDS INTEREST  
OF  
THE KING AND  
THE SECOND EDITION  
LONDON

Printed for J. Johnson, No. 7, St. Paul's Church-yard  
CHAMBERS STREET  
1794



**T H E**

**CORN DISTILLERY STATED, &c.**

**T**HE Corn Distillery of England hath a demand upon the Landed Interest for its support ; in times past, it hath experienced the powerful Encouragement and Protection of that Interest, and particularly requires it at present.

It is a fact well known, that wherever the arts are in the least cultivated, and the earth produces fruits, the inhabitants extract Spirit from some of them. England hath practised this art for ages, and England hath an undoubted right to do so, the land producing a great variety of different fruits and grains suited to this purpose.

It is no longer a question, *whether Spirit is necessary ?* But it is a fact, that Spirit is  
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universally consumed by all people, and of course universally made by all nations.

THE Question before us is, (and on its resolution depends a contest, a contest of high importance to the Landed Interest of England) whether the Spirit consumed in England shall be made in England, from English materials, the growth and produce of England : or whether the Spirit consumed in England shall be made in foreign nations, and imported into England : or from foreign materials, the growth and produce of other Countries ?

It is matter of concern, that the Landed Interest of England have given up their right in this case ; that through the generosity of their temper, they have yielded place to opposite interests : Spirit-making in England, from materials the growth and produce of England, seems to be lost, and the Landed Interest is greatly injured thereby.

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IN the last twenty years the Distillery of England hath been reduced to the annual consumption of about 150,000 quarters of Corn of all sorts ; but as such it hath been a market to the Farmer for that quantity, and an encouragement to the growth of Corn.

BEFORE the year 1756 the Distillery was enlarged, and made a demand on the Farmer for about 500,000 quarters of Corn annually, in which period Corn in general was cheaper than since.

THE contest heretofore hath been chiefly between the Corn Distiller and the Mellasses Distiller, exclusive of the Smuggler, who is an enemy to both : this contest still continues.

PRIOR to the year 1756, although Mellasses then was, and had for some years before that time, been made into Spirit in England ; yet the Landed Interest was very jealous over it : and the Legislature laid higher Imposts and Duties upon Spirit  
made

made from Melasses, than upon Spirit made from Corn.

**THE Colony and Commercial Interests** have always attempted to introduce the Produce of the Colonies into England, wishing them to be considered as the growth and produce of England : but in general, the Landed Interest of England would not suffer this.

**ABOUT** the year 1760, after the Colony and Commercial Interests had been gratified for three full years, with the sacrifice of the Landed Interest, Corn Spirit being prohibited all that time, a compromise took place, through the medium and powerful interest of a great Colonist, who could not otherwise be satisfied ; and the Landed Interest submitted to his spirit and temper.

**MELASSES** from this time was not only permitted to be made into Spirit in England, equally with Corn ; but such Spirit was



was not subject to an higher Duty than Spirit made from Corn. The most exact investigation and calculations were produced, and enacted by law, to make them equal : and each interest has continued easy under the decision of that investigation to nearly the present time.

New Imposts and Duties have been laid on all Spirit made in England, in the years 1779, 1780, 1781, and 1782 ; and the whole Duty upon Spirit is now become so great, that the making of it is seized on by private Adventurers, as an object worthy of their regard. Men of no property to lose, nor credit to support, first began to make Spirit in secret, without paying any Duty ; and others soon followed their example in a more open and daring manner ; till they have at last set all men and laws at defiance. The Spirit, thus made in private without Duty, is made chiefly from Melasses ; and the quantity such as hath sunk the demand for Corn Spirit gradually, for three or four years past, to about one half of what was  
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consumed in the year 1778. This, without some immediate interposition, must, in the end, cause a total loss of the Corn Distillery in England.

If it be thought strange, that the Colony Interest should be so tenacious of the privilege of converting Melasses into Spirit in England; and not equally zealous for the consumption of that article in the brewery: can it be thought less strange, that the Landed Interest of England should apprehend it their immediate duty, to confine the brewery to the consumption of Corn only, and give up that duty respecting the Distillery? If the brewery is considered of importance by the Landed Interest, it must be on account of the growth of Corn; but the Distillery is also of importance on the same account; and might, with proper encouragement, be rendered of equal consequence. For instead of *importing*, or *smuggling* Spirit from all nations, England might *export* Spirit to many, and at the same time make enough for its own consumption.

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It hath been wickedly insinuated, that Corn Spirit is of inferior quality, therefore not fit for general use. But whatever may have been said heretofore, or may hereafter be said on that head, assuredly the whole is infamously false. Corn Spirit is equal in quality with any other Spirit. Considered as Spirit, it contains no pernicious property of any sort, that is not contained in every other species of Spirit of the same strength. The difference of Spirit doth not lie in one species being more wholesome than another; but in the delicate, perhaps the vitiated taste of the consumer.

Russia, Poland, Sweden, and Denmark, prefer Corn Brandy to French Brandy. The free admission of French Brandy and Rum into England, with the encouragement given to Smuggling, is the greatest discouragement to the Distillery of England that can be. The Distillers of England, both Makers of Spirit and Compounders, are the best masters in the world of their art at this day. So

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that, if they were freed from the tyranny of the Excise, they would soon convince the world, they do not want genius, nor skill, to produce Spirit equal in quality and flavour to that of any nation upon earth. But, labouring under the shackles of Excise, a full stop is put to all improvement in the Distillery in England; the Distillers are restricted in every thing; time, place, mode, and utensils are all under the direction of the Excise. Any trade subjected to the power of the Excise, is from that moment ruined and undone; all men of honour and property are glad to desert it the first opportunity. Nevertheless, the Corn Spirit of England, in the hands of the English Distiller, makes the richest and best cordials and compounds; is the best Spirit to mix with strong flavoured Rums; and makes good Brandy, both for home consumption and exportation.

It is amazing to think, that the Land-  
ed Interest of England should allow Spirit  
to be made from Melasses to be consumed

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in England; or that they should permit the Rums of the Colonies to be imported and consumed here: France doth not suffer any thing like either.

WHILE England imports Brandy from France constantly, France will not import Spirit from England of any sort: So that England is duped both by France and her own Colonies. This business is carried to the extreme at present in England: as if all nations were allowed full liberty to triumph over her; or as if she were dead to her own interest in this article of trade, the making of Spirit.

HOLLAND supplies England with Spirit in an immense quantity; and chiefly with Corn Spirit, both imported and smuggled, equal to the produce of the whole Distillery of England yearly. What can be said to the Legislative Power of England for suffering it? Or why do the Landed Interest sit idle spectators of this injury? Or the every Interest, Political, Commercial, or other, endure such an ignominy?



MORE than 150,000 quarters of Corn, chiefly imported from the Baltic, are annually converted into Spirit in Holland, and smuggled into England for the use of its inhabitants; and that because the English Distillery is burdened with an oppressive duty, and restricted by the severe rules of an arbitrary Excise.

For years past 10,000 tons, being 2,500,000 gallons, of Corn Spirit have been brought into England yearly, (the far greater part smuggled) and consumed by the people of this nation; to the astonishing injury of the landed, trading, and manufacturing Interests of England.

IT is computed and believed, that there are 10,000 of the ablest Seamen in the kingdom constantly employed in Smuggling goods of high duty into England, and carrying out the cash of this nation into foreign countries.

THE 10,000 tons of Corn Spirit smuggled from Holland yearly, at the moderate price



price of 20l. per ton, amount to 200,000l. And when it is known, that there is 10,000 ton of Brandy and Rum imported and smuggled yearly, which, at the moderate price of 20l. per ton prime cost, amount to 200,000l. more; it appears, that the whole expence of Spirit brought into England yearly, is at least half a million of pounds sterling.

FRANCE encourages the growth and produce of her own nation; Holland, who has but little produce, by an excess of policy, imports materials from other countries, manufactures them, and pushes them by every and any means into other nations, receiving ample returns in Cash.

THE 10,000 able seamen engaged in Smuggling, if properly employed in fishing, would earn 50l. Sterling per annum each; and bring in a balance in cash of 50,000l. annually to their native country. Instead of which they carry out 500,000l. yearly for Spirit alone; and twice that sum for a vast variety of other goods, subject to high

high Duties upon importation. In all which they are enemies to their own country, and friends to the enemies of England. When this business is brought before the House of Commons, and there fully investigated, it will be matter of general astonishment, that such a practice should be continued in a nation like ours.

It hath been ungenerously pretended, that the people of England are more prone to Drunkennells than other nations; and therefore greater restrictions are required upon the Distillery in England, than in other nations, in order to keep the people sober. But this is a stigma that the nation doth not deserve: Drunkennells is not more the vice of the people of England than of other nations. This slander hath been circulated chiefly by the Colony Interest, to promote the consumption of Rum and Melasses Spirit, in preference to Corn Spirit. Yet surely no man is bold enough to maintain, that the people of England are a whit the soberer, by consuming 2,500,000 gallons of Corn Spirit, made  
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in Holland, from Grain, the growth of Poland, than if they had drank that quantity made in England, produced from Corn, the growth of England?

TILL all the waste-lands in England are inclosed, cultivated, and improved to the utmost, and the produce found insufficient for the necessary purposes of the inhabitants; it is sound policy to encourage that cultivation, and to manufacture part of the produce even into Spirit. If it is not done at home by the people of England, it will be done for them by neighbouring nations, and smuggled into England.

THE present high Duty on Spirit made in England, amounting to 50l. per ton and upwards, hath roused the people in Scotland to become makers of Spirit for sale and exportation. Heretofore it was thought impossible, that Scotland, which produces no materials to make Spirit from (at least none that can be spared for that purpose; being continually in want of food; continually complaining of the wretched starving condition of the inhabitants)

bitants) should make Spirit for sale; and yet the past year in particular, and the two or three years preceding this, have proved it practicable. Scotland hath now established several capital Distilleries; and is making great preparations for many others, and is looking forward to the accumulation of the whole Distillery of Britain.

SCOTLAND hath no right to be favoured with a trade perfectly unnatural in its principle, and that to the immediate injury of the Landed Interest of England, the Maker of Spirit in England, and the Public Revenue. Yet, according to the appearances of the present day, Scotland is likely to carry this point with impunity. Many circumstances, connections and interests co-operate toward the accomplishment of her aim: nothing but the Landed Interest of England, rousing with indignation, can prevent it: for all other interests and persons have given way, and continue to do so.

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SCOTLAND hath imported Corn the present year from Flanders and the Baltic, under the grievous complaint of wanting bread ; and Scotland is to be indulged with the privilege of importing Corn, after the ports are shut in England ; when all this time Scotland hath been pouring in Spirit into England, as if the country abounded with Corn.

So long as the present excessive duty on Corn Spirit in England is continued, so long will Scotland procure materials for the making of Spirit, and force it into England, whether they have Corn for bread or not. Here is a new door opened for Smuggling, which is likely to vie with France and Holland, while England is the sufferer : as England is the market, so England must pay for all.

THE high price of Corn in England the last winter opened the mouths of the Colony Interest against the Corn Distillery : but Scotland enjoyed perfect peace in making Spirit from Corn and Melasses imported

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ported from abroad, and in sending the said Spirit to London, as if they had all the plenty in the world.

SCOTLAND claims the benefit of the Union in her Trade and Commerce ; but Scotland abuses that privilege. In all exciseable commodities, the people of Scotland account it a sin to pay the Duties charged by a British Parliament upon goods manufactured there.

THE Spirit consumed in Scotland heretofore, till within three or four years last past, was chiefly smuggled into that country from France and Holland ; except a species of Spirit called *Aquæ-Vitæ*, or Whiskey, made by the poorer sort throughout the country, for family use only. But since the late additional Duties upon Spirit, Scotland hath not been in the least behind the most sagacious to evade this inconvenience. As the high Duty upon Spirit is the life of Smuggling, and Private or Clandestine Making, so it is the cause of that ruin the Corn Distillery experiences at this day.

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IN the year 1750, and for some years prior thereunto, the Distillery of England was in its dignity. There were in and about London, thirty capital offices for the making of Corn Spirit; two at Bristol; one at Worcester; one at York; one at Yarmouth; two at Lynn; and some others of lesser note in other remote parts of the kingdom, making about forty Corn Distilleries in England. And they consumed, at that time, about 500,000 quarters of Corn of all sorts annually; and brought into government a Revenue of 500,000 pounds nearly.

THE nominal Duty upon Corn Spirit in England, at that period, was 12l. 5s. per ton, and the real Duty nearly the same; being about one shilling per gallon upon such Spirit. The nominal Duty upon Melasses Spirit was 25l. 4s. per ton; and the real Duty about two shillings per gallon.

IN Scotland, the Duty upon Corn Spirit was 7l. 7s. per ton, which is 7d. per  
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gallon ; and upon Melasses Spirit 12l. 12s. per ton, making one shilling per gallon on such Spirit. But Scotland made no Spirit for sale or exportation at that time, nor raised any revenue from her excise to government. The whole revenue of Excise in Scotland was not sufficient to pay the establishment; neither hath it done this till very lately. And although within the last two or three years, there hath been a surplus above the expences of the establishment, it hath been at the cost of England : the Revenue in England having decreased surprisngly in all those articles in which Scotland hath interested herself.

SCOTLAND claims the honour of working cheap, labour-hire being low, and firing of small cost ; but Spirit-making in Scotland for sale, was not known till the Duty upon Spirit became exceeding great. The people rightly concluded, that more was to be saved out of the Duty since advanced to 50l. per ton, and upwards, than there is out of the expence of manufacturing, which amounts to 4l. 10s. per ton only.

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It is an observation worthy of regard, that when the Duty upon Corn Spirit was one shilling per gallon ; and upon Melasses Spirit two shillings per gallon ; Smuggling of Spirit was little practised ; and Private Making of Spirit in England was not known : the Revenue was secured to our own nation. But by the present high Duty, this advantage is lost ; foreign Distilleries are encouraged ; and England is exhausted of above 500,000*l.* sterling to purchase foreign Spirit.

In the year 1751, a new Duty was laid upon Corn Spirit made in England, to the amount of 7*l.* 7*s.* per ton. But in the year 1756, Corn being dearer that year than for some years before, and the Colonists growing exceedingly clamorous, the Corn Distillery was prohibited by Parliament, from making Spirit from Corn or Grain of any sort : and all Spirit made in England was made from Sugar and Melasses only.

THIS Concession in favour of the Colony Interest, injured the Corn Distillery greatly.



greatly. The Colonists have never since ceased, upon any advance of Corn in England, to call upon the Legislature, and to alarm the Public, with fears that the Corn Distillery would produce a Famine in the land : when in truth, it is a noble encouragement to the Growth of Corn ; and thereby a means of making Corn cheap. It is a true maxim, that where there is little demand for any species of goods, little will be brought to market, and little cultivated, or grown. But the Consumption of Corn in the Distillery is otherwise a mite in the annual produce.

In the year 1760, after the Corn Distillery had been prohibited for three years and upwards ; and after the Farmers had made great complaint for a market for their coarse and damaged Corn, Spirit was again permitted to be made from Corn in England. But a further Duty was laid upon all Spirit to be made in Great Britain, of 24l. 10s. per ton on Corn Spirit ; and 32l. 0s. 6d. on Melasses Spirit ; nominal Duty, according to the rate and mode of former times.

ABOUT



ABOUT twelve houses, in and about London, were opened for making Corn Spirit, under this heavy Duty, and many other restrictions. All the rest were shut up, or demolished, without receiving any recompense or reward from Government; under whose sanction they were erected at the expence of many thousands of pounds.

IN the year 1762, 4l. 18s. per ton was laid upon Corn Spirit; and 6l. 16s. 6d. per ton upon Melasses Spirit: when, from that period, although the Duty upon Spirit per ton was increased, the Revenue amount was decreased, and Smuggling advanced with rapidity.

THE annual Revenue upon Corn Spirit was reduced to about 300,000l.; and upon Melasses Spirit to about 50,000l. and the making thereof confined (as a certain and sure event when the Duty is paid) to London, and the neighbourhood thereof. There was not one Public Distillery in any remote place, distant beyond the Survey of the General Excise Office in London, for the

the making of Spirit, at least of Corn Spirit, in all England ; and Scotland had not a single thought thereof, being destitute of materials for that purpose.

In the year 1778, the Distillery had so far recovered itself, that it paid a Duty upon Corn Spirit of 501,000*l.* for Spirit made in and about London ; and 39,000*l.* for Corn-Spirit made in distant parts of England ; and about 190,000*l.* for Mellasses Spirit ; making, for the whole kingdom, 630,000*l.* When a set of desperate people began to make Spirit in London, from Mellasses in private, and sold the said Spirit to the Compound Distillers in and about London, at a low price. The number increased amazingly in two or three years ; so that there was supposed to be many thousands of them in the year 1780 ; and they are now extended into some great towns in the Country also, with very little interruption from the Board of Excise. In the year 1779, an additional Duty of five per cent. was laid upon all Spirit made in Great Britain ; and  
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in the year 1780, 4l. 18s. was laid upon Corn Spirit, and 6l. 16s. 6d. upon Melasses Spirit; and in 1781 and 1782, five per cent. was laid each year additionally on all Spirit; which completed the ruin of the whole Distillery, as to the fair Trader and the Revenue.

THE whole nominal Duty upon Corn Spirit is now 61l. 19s. 9d. per ton; and the whole nominal Duty upon Melasses Spirit is 81l. 6s. 6d. per ton; and the real or absolute Duty upon both from 50l. to 55l. per ton nearly.

THESE high Duties upon Spirit have defeated the very end for which they were laid; instead of raising a Revenue, or increasing the Revenue, they have been the direct means of reducing it; and if continued, will annihilate the Revenue in England.

IN the year 1777, some Distilleries for the making of Spirit, were erected and set

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up in distant places in the Country, especially at Bristol; evidently with an original design to defraud the government of the Duty, or the greater part thereof. For no Distillery for making of Spirit, distant from London, can subsist, if the proprietor pays the whole Duty chargeable upon such Spirit.

THE entered Houses at Bristol have been charged, by the Officers of Excise attending them, with fraudulent practices in every devisable shape, which would be tedious and unpleasant to enumerate here. But when the Letters written to the Excise Board by their Officers in the Country are called for, and produced before a Committee of the House of Commons, charging the Distillers with these male-practices; every one will be astonished at the audacity of the Trader, and at the weakness of Government, in not being able to secure the Revenue, or in not punishing the Delinquents.

MORE than 5,000 puncheons of Metlasses, for some years past, have been made  
into



into Spirit, without paying any Duty. So that the Revenue upon Melasses Spirit, which a few years past amounted to 90,000l. per ann. and with the additional Duties laid since the year 1779, would have made the amount 110,000l. was in the year 1782 reduced to 2700l. While Melasses Spirit was brought from Bristol to London constantly by land-carriage, and sold to the Compound Distillers in greater plenty than ever.

THE several Corn Distillers in the Country are the medium through which this Fraud is conducted. Being entered houses, they receive the Melasses Spirit made in secret, into their Stock without Permit; where it is sunk and lost from any enquiry made by the Officers of Excise. So that the Corn Distillers not only practise frauds in their own Houses, by flagrantly obstructing the Officers in their duty; but they facilitate frauds in others. They grant Permits for all the Spirit they receive from Private Workers, without hesitation or reserve; and as the Officers keep no

compare account, between the Spirit made by the Entered Distillers, and the quantity sent out, this iniquitous business suffers no obstruction. Any Entered Distiller, making 1,000 gallons of Spirit, may, and frequently doth, draw Permits for double that quantity; and might draw Permits for ten times that quantity, without risking a refusal.

ALTHOUGH many and great Complaints have been made by the Officers of Excise, attending such Distilleries at Bristol and other places: yet very few Informations, Fines, or Penalties have been prosecuted to effect: but many Informations and Penalties have been settled and liquidated, and Fines reduced to a trifling acknowledgement: therefore the offenders go on with redoubled vigour.

THE Melasses Spirit, thus made in secret, and conveyed privately into the entered Corn Distillers-houses in the Country, and there covered and secured, is sent  
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out by Permit under the name of British Spirit, or British Compounds, although it is made from materials denominated Foreign by the Excise Instructions ; by which it escapes even the hazard of being seized. This general name of British Spirits in the Permits, without distinguishing Corn from Melasses Spirit, is an excellent cover for Melasses Spirit made in secret. A great quantity of this Spirit would have been seized of late years, had the distinction been strictly required. For Houses making Melasses Spirit in secret, could not have had any Permit granted ; and Corn Distillers covering Melasses Spirit under the name of Corn Spirit, would have subjected it to seizure. But this distinction, to secure some part of the Revenue, and protect the Fair Trader, could not be procured at any rate. Hence the Corn Distillery of England hath decreased to an alarming degree ; and the Landed Interest and the Revenue have suffered accordingly.

BUT the injury done to the Corn Distillery of England, by Fraudulent Practices in distant parts of England, is now  
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aggravated by the rise of the Distillery of Scotland also: which being beyond the bound and authority of the Board of Excise in England, much of the practice (for want of reference to the Books and Transactions of the Board of Excise in Scotland) yet remains in obscurity to the people of England: and will continue unknown, except from common reports and general effects, till called forth and exposed by Parliament.

THAT a very great quantity of Spirit, under the denomination of British, hath been brought into England the last two or three years, but more especially the last year from Scotland (part made from Corns and part from Melasses) is true and well known; and that the Distillery of England hath greatly decreased within that period, is also true. As all the materials for making of Spirit are nearer at hand, cheaper, and better in condition in and about London, it is fairly presumed, that the materials cannot be carried into Scotland, there converted into Spirit, and that Spirit returned to London, and sold upon equal



equal terms with the London Distillers: yet the Scotch Distillers under-sell the English in the London Market. The Scotch Distiller, therefore, must have some advantage which the London Distiller hath not. But it is not in the Price nor Quality of the Corn, which is scarce, dear, and poor, if grown in Scotland: and if it is imported, the Price is advanced thereby. It cannot be in the Price of Melasses; for the Melasses for making of Spirit is chiefly imported into Scotland from London, and the Price advanced thereon also. It cannot be in Labour, Rent, Coals, or Utensils: for the whole expence of making Spirit in England (deducting the value of the refuse for the feeding of Hogs) doth not amount to more than 4l. 10s. per ton, being but 4½d. per gallon: and upon Melasses Spirit it doth not amount to more than 1l. 11s. 6d. per ton, deducting the value of the refuse, which is 1½d. per gallon. Therefore, if Rent, Coals, Labour, and Utensils, were to be had in Scotland for nothing, yet Scotland could not contend with the Distillers of London, to sell Spirit in London, at less Price. But the

Expence

Expence of making Spirit in Scotland; and sending it to London for sale, is much greater than upon Spirit made in London. So that there is no advantage in favour of Scotland, neither in the Materials from which Spirit is made, nor in the Expence of Manufacturing; and there is but one other article of cost, attending the making of Spirit, which is the Duty.

IT is true, that by the sundry Acts of Parliament, imposing the many Duties and Additions upon Spirit made in England, Scotland is exempted from the Duties charged by the Acts of the 16th and 24th of George II. amounting to 12l. 5s. per ton on Corn Spirit, and 12l. 12s. per ton on Melasses Spirit, and 15 per cent. thereon, at least for all that is consumed in Scotland. Therefore, if Scotland doth not pay this Duty upon Spirit, when sent to England, Scotland enjoys a privilege. But there is no Act of Parliament which positively imposes this Duty upon Spirit made in Scotland, and afterwards sent to England. Neither can there be any rule or mode

mode of ascertaining what and how much the Duty upon Spirit, after it is made, really is : for the Duty upon Spirit is laid upon the Wash only from which it is extracted ; and it is presumptive only upon the Spirit. If Scotland, therefore, is charged with any part of this Duty upon Spirit made there, and afterwards sent into England, it must be by a rule or order of the Board of Excise in Scotland : but such rule is not law : therefore it is presumed, that the Maker of Spirit in Scotland doth not pay it. But if, after all, the Maker of Spirit in Scotland is charged with, and doth pay any part of this exempted Duty, it is upon the Spirit when shipped for England. But it is then unequal ; for it is the constant practice of the Distillers in Scotland, to send Spirit into England 40 per cent. above proof. And by so doing, they cannot be charged with, nor do pay more than two-thirds of the exempted Duty. So that it is a saving of 5l. 5s. per ton upon such Spirit.

THIS saving of Duty would be nearly equal to the extraordinary Expence attending

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ing the making of Spirit in Scotland : but in that case, Scotland could not under-tell the London Distillers : who being upon the Spot, and holding a friendly connexion with the Compound Distiller, would enjoy a preference.

It is reported, and believed to be true, that the Private Makers of Spirit in Scotland, both from Melasses and Corn, are encouraged by the Public Distillers there, to make Spirit, and convey it into their entered Houses, where it is sunk in their Stock, of which no compare account is kept by the Office of Excise. It is added, that these entered houses send this private made Spirit, under the general name of British Spirit, by Permit into England ; and that they smuggle Corn Spirit from Holland, in the same manner for the same purpose : by which England, and London in particular, is burdened with such Spirit, to the loss of the Revenue, the injury of the Landed Interest, and the Fair Trader.

A PROPOSAL was offered to the Board of Excise in England, to prevent this practice,



practice; namely, that an account should be kept of all Wash, from which Spirit is extracted in Entered Houses; and that the Distiller should be granted Permits, to the amount of one-fifth part of such Wash, and no more; when, if a surplus of Spirit was found in any Entered Distiller's house more than this one-fifth of his Wash, such Distiller should be charged five shillings per gallon Duty upon all such surplus; but this request was denied.

It was further proposed, that all Spirit and Compounds, brought from Scotland into England, should, upon Importation into England, pay the Duty chargeable upon such Spirit, as made in England: and that they should be imported at Hydrometer proof, and no otherwise: but this Proposal was also rejected.

It was still further proposed, that all entered Houses for making of Spirit, should be constantly under Survey, so long as the Utensils were standing; that the Distillers should not withdraw their En-

tries in the Summer season when they ceased working : because it gave them, in the absence of the Officers, an opportunity to erect private Backs and Utensils, and to lay Pipes of Conveyance into their Entered Houses, against the next season, with intent to defraud the Revenue. This Proposal met with the approbation of the Solicitor of the Excise Board ; and was formed into a Clause in the Bill of the last Session of Parliament before it went to the House ; yet it was left out, and lost somewhere ; by which it should seem, that the Officers of the Revenue are cautious of offending the Private Makers of Spirit.

THE following account of all the Corn Spirit made in England, (which was called for, and laid before a Committee of the House of Commons the last Session,) will shew the effect of the new Duties in a full, yet concise point of view.

Corn

Corn Spirit made in England, from the  
Excise Accounts, in the first five years  
following.

	London.	Country.	Total.
- 1778,	2,567,923	219,237	2,787,000 Gallons.
1779,	2,471,205	133,616	2,604,821
1780,	2,442,197	105,083	2,547,280
1781,	2,250,229	99,158	2,349,387
1782,	2,029,101	128,834	2,157,935
1783,	1,265,142	96,600	1,361,742

HENCE it appears, that the London  
Corn Distillery hath decreased progres-  
sively, since the new Duties have been  
laid on; and that in the year 1778, the  
London Distillery made double the quan-  
tity of Spirit which it hath made in the  
year 1783. It also appears, that the Lon-  
don Distillery hath paid a very great part  
of the whole Duty upon Spirit made in  
England.

THE following account of the State of  
the Distillery of Scotland, in the above  
period of time, being supposed to be true,  
will shew the rise and progress that it hath  
made

made: and, as this hath come to hand since the writing of the foregoing pages, some observations, that were then but conjectural, may receive confirmation.

Account of all the Spirit made in Scotland, and what part thereof was sent to England, in five years, as follow.

Made in Scotland.	Sent to England.
1778, - 258 tons.	249 tons.
1779, - 350	24
1780, - 864	135
1781, - 873	382
1782, - 1048	730

Made in Scot. 3392 tons. Sent to Eng. 1297 tons at 40 per cent

Over proof being 519 tons.

Making in the whole 1816.

By the former account we see the Distillery of England grown old and expiring, being reduced in six years from 2,787,000 gallons of Spirit made in 1778, to 1,361,742 gallons in the year 1783: and by the latter account we see the Distillery of Scotland born in infancy, and grown strong. In the year 1778 the whole Entered Distillery of Scotland produced no more than 258 tons of Spirit, and sent



no more to England than 20 tons, at 40 per cent. over-proof, making 28 tons. But in the year 1782, Scotland made 1048 tons of Spirit, and sent 730 tons, at 40 per cent. over-proof into England, making 1022 tons, part of the 1048 tons.

FROM hence we are tempted to conclude, that the people of Scotland consume no Spirit, and that out of kindness only, they make Spirit for England. Yet it is well known, that the common people in Scotland consume more Spirit, in proportion to their number, than the common people of England: but they have it Duty free; while England pays for all.

SCOTLAND paid on the 1297 tons of Spirit sent into England in the five years above-mentioned, for the exempted Duty, 15,900*l*. But the said 1297 tons, at 40 per cent. over-proof, make 1816 tons of proof Spirit; which at 12*l*. 5*s*. per ton, the exempted Duty, and 15 per cent. thereon, is 25,560*l*. So that the Distillers in Scotland saved 9,660 upon the said

said 1816 tons of Spirit, being 5l. 5s. per ton nearly.

In the year 1778, ending July 5th, the amount of the London Corn Distillery was 501,000l. all the rest of England paid nearly 39,000l. In the year 1779 a new Duty of five per cent. was added to the Duty upon all Spirit; and it was supposed to be productive to the amount of 25,000l. on Corn Spirit. In the year 1780, one penny per gallon on Low Wines, and three pence per gallon on Spirit, was laid on Corn Spirit, and it was calculated at, and supposed to produce 50,000l. In 1781 and 1782, five per cent. each year was laid upon the Duty of all Spirit; and supposed to produce 50,000l. more, making the new Duties 25 per cent. upon the old, and supposed to produce 135,000l. in which case the Corn Distillery would have produced 675,000l. but in the year 1782, ending July 5th, the Corn Distillery in England was reduced to 502,000l.

The Melasses Distillery paid 90,000l. and the new Duties being 25 per cent. additional,

additional, it was supposed they would be productive, and make the whole Duty on Melasses Spirit amount to 110,000l. but in the year 1782, the Duty on Melasses Spirit was reduced to 2,700l.

In the year 1783, ending July 5th, the London Corn Distillery produced 310,000l. nearly; and the Country Corn Distillery 25,000l. nearly; making for all England 335,000l. The Duty on Melasses Spirit being this year 1,869l. only, the whole may be summed up to the end of the year as followeth.

London Corn Distillery Duty 310,000

Country Corn Distillery 25,000

Melasses nearly 1,000

making £. 337,000

instead of Corn Spirit 675,000

and Melasses 110,000

together £. 785,000

So that there is a Loss on the Distillery of England of 448,000l. What Scotland

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may have paid this year to make up this Loss is not yet known, the accounts not being yet produced to public view. But we have seen, that Scotland, in the year 1782, made 1048 tons of Spirit, and paid a gross Duty thereon to the amount of 58,878l. When, deducting the expence of securing and collecting, there cannot rest neat more than 50,000l. So that, for the Ambition of raising a Revenue of Excise in Scotland, England hath lost in this branch of the Revenue 448,000l, to gain 50,000l.

BUT under favour of an Entered Distillery in Scotland, it appears, that the Distillers there send nearly all the Spirit, for which any Duty is paid, into England : and they have the address to make a sufficient quantity for the consumption of Scotland, without paying any Duty thereon.

WHETHER this great Disaster in the Distillery of England may be considered as the price of Political connexions ; or whether it is to be charged to the art of any individual ; or to the conduct of any Department



ment of the Revenue in particular, is doubtful; but the fact is certain; and it is also certain, that under proper care and due management, the whole of this Loss to the Revenue might easily have been prevented. For it cannot be admitted, that Government is insufficient to enforce the Laws that are enacted for the security of the Revenue: if it be insufficient, there is an end to all private property and personal safety.

IN or about the month of November 1782, the following Memorial was presented to the Treasury, stating the Situation of the Corn Distillers of London, and declaring their Apprehensions for the future. They urged:

THAT under the Sanction of the Laws, they had expended great Sums of money in Buildings and Utensils, to carry on their Trade.

THAT they are immediately under the Inspection of the Office of Excise, and

that they are regularly surveyed by a course of Officers in turn, who check each other, and thereby prevent both mistakes and frauds.

THAT they pay a very high Duty upon the said Corn Spirit, viz. for every 1680 gallons of Wash, brewed or made from Corn,  $\frac{1}{2}$  of which being 420 gallons, and called Low Wines, 11d. ; and  $\frac{1}{2}$  of the said Low Wines, being 252 gallons, and called Spirit, 33d ; also 15 per cent. upon the whole amount, making 61l. 19s. 8 $\frac{1}{2}$ d. for every 1680 gallons of Worts or Wash.

THAT this very high Duty hath induced many persons in remote parts of the Kingdom, to extract Spirit from Corn ; and of late in Scotland, where we are informed great preparations are making to extend and increase Distillery, notwithstanding Corn and other materials for making Spirit are much dearer there than in London ; and that great quantities of this Spirit are brought into the Port of London, and the

out Ports of England, and there sold under the Price it could be made for, if the Duty was actually paid.

THAT the Duty on Corn Spirit the last year, ending July 5th, 1782, in the London Distillery, hath fallen short of what it produced some years past; and that it is presumed it will, if not supported by Legislature, fall much shorter yet the present year; and, probably, in a very few years, be entirely lost to the public Revenue.

THAT in the year 1778, ending July 5th, the Duty on Corn Spirit, in the London Distillery, amounted to 501,000l. Since which time, there hath been an additional Duty of 1d. per gallon on Low Wines; and 3d. per gallon on Spirit, rated at, and supposed to produce, 50,000l. Also, 10 per cent. upon the whole Duty; rated at, and supposed to produce, 50,000l. more; exclusive of 5 per cent. laid the last Session of Parliament, which hath not yet operated as a Duty. Yet the Duty upon Corn Spirit, in the London Distillery, hath not produced more than about 477,000l. for the year

1782,

1782, ending July 5th ; making the whole Duty fall short of its former produce 24,000l. although it was rated at, and expected to produce, 100,000l. more.

THAT the Duty on Melasses Spirit, which a very few years past amounted to about 50,000l. and since increased to 90,000l. hath not, as we are informed, produced to the Revenue, the last year, one-tenth of that sum ; the Spirit being made in private, without paying any Duty.

THAT the whole Loss to the Revenue in the London Distillery, amounts unto 174,000l. nearly : while it is presumed, that the Country, in remote parts of England and Scotland together, where the Distillery is surveyed in a very different manner, doth not make good the Deficiency by a very great sum.

YOUR Memorialists therefore pray, that such relief and support may be given them, as You in Your Wisdom may see sufficient, to protect and defend them against all illegal practices



practices and unfair traders, who make Spirit without paying any, or but a part, of the Duty which Your Memorialists are subject to. And Your Memorialists, &c.

IT was understood, that the said Memorial was sent down to the Board of Excise, for their opinion or report ; but it was there lost, at least as to any public notice or regard, being never heard of more. Wherefore, the following Representation was made to the Board of Excise, early in the present year. Stating :

THAT the Legislature hath thought proper to lay very high Duties upon all Spirit made from Corn, Melasses, and other materials, for the service of the State.

THAT those high Duties have induced many persons to seek out a variety of ways, to evade the Payment of the same.

THAT some persons are daring enough to set up Utensils, and make Spirit in secret places ;

places ; and others there are, who do enter their Houses, and yet find out ways to defraud the Revenue of a great part of the Duty, chargeable upon such Spirit.

THAT both entered and unentered Houses for making of Spirit, are set up in distant and remote parts from the Capital, out of the district of the General Office of Excise in London, with purposed Intentions to evade the diligence of the Officers.

THAT Your Representators have been informed, and do believe it to be true, that sundry Makers of Spirit, both in and about London and other parts, after being detected in their Male-practices, have been permitted to compound for the Penalties and Arrears of Duty ; whereby such persons, and others, have been encouraged to engage in, and carry on, the practice of making Spirit in unentered places, with greater security and boldness.

YOUR Representators presume to think, that if such Makers of Spirit, upon detection,

tection, were made to pay, or suffer the full Penalties, and all Arrears for the time of their working, it would be a means of deterring others engaged in the same practices. And if they should refuse, or neglect to pay such Arrears immediately, they were subject to Custody or Exchequer Process, it would deter others.

Also, that when persons are found working in such unentered Houses, and do not produce their Employers, such persons should be deemed Proprietors, and dealt with as such. Because the Penalty, in this case, is the only punishment such Private Makers of Spirit are liable unto : it is no punishment, that they pay the Duty when detected only ; but a great lenity, to pay for no more than is found upon them at that instant.

Your Representators are informed, and have reason to believe, it is the Custom of many Entered Houses in Bristol, and other remote places in the Country, to lock up their doors at a certain hour in the even-

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ing, and to exclude the Officers till a certain hour in the morning. That, during that period, they distil Spirit from Wash not charged with the Duty. Your Representatives, therefore, offer it as their opinion, that all Offices, Houses and Places where Spirit is made, and so long as there is any Preparation for the making of Spirit, and any Duty of Excise depending, that such Officers, &c. should be public, and free of access to the Officers of Excise, at all times, by night as well as by day.

Your Representatives are informed, and have reason to believe, that there is a very loose survey in the Offices and Houses, entered for making of Spirit, in remote places in the Country, so that in common there is but one Officer appointed to survey each House, and to secure the Revenue, if we except the residing Officer of the District, who doth make occasional Surveys only. And that such Officer continues there a long time, and is thereby exposed to the temptation of betraying his trust. Your Representatives

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presentators, therefore, presume to think, that there should be such a number of Officers appointed to each House, or connected Houses, as may be sufficient to secure the Duty ; and that the Officers should be frequently changed, that the Revenue may not suffer.

YOUR Representatives find, that of late a great quantity of Spirit hath been brought coast-ways from Scotland to London, and the out Ports of England ; and they have reason to believe, that such Spirit hath not paid all the Duties charged by Law : for, in such case, it could not be sold in London after paying the extraordinary expences attending it, at the low Price for which it is usually vended, even at less than it can be made for.

YOUR Representatives are of opinion, that if it should be thought too great a strain upon the Constitutional Privileges of the nation, or of any particular place, to oblige all Makers of Spirit to erect their Offices and Houses within the limits of the Gene-

ral Excise Office, in London, where they would be surveyed at all times by a regular succession of able and experienced Officers, and the Duty certainly secured : that then all Spirit made in Scotland, and afterward imported into England, should (after notice hath been given, of the quantity intended to be shipped for England, by the Maker thereof to the Officer attending) be seen and examined by such Officer, who should attend its being put on shipboard, and take account of the number of Casks, quantity of Gallons, and strength of the Spirit ; and send such account to the Officer of Excise at the port in England where it is to be landed ; and upon the arrival of such Spirit in England, that the Importer shall pay the Duty of Excise upon such Spirit, as if made in England.

YOUR Representators are fully informed, that many frauds have for some time been, and yet continue to be practised, by Makers of Spirit in remote parts of England. And that they cover such Frauds by means of permits, which Permits are granted for any  
quantity

quantity of gallons that the Maker of Spirit in the Country shall require, without any regard to the quantity of Spirit actually made by him. And that such Permits frequently serve to cover and protect two or three times the quantity of Spirit that such Permits are taken out for : and also that Permits are bought up in London, for Compounds said to be sent into different Counties, when no such Compounds are actually sent : but such Permits cover Foreign Gin, smuggled and brought into Stock by Dealers in the Country.

YOUR Representators do think, that all these Practices might be prevented, by inflicting penalties in such cases as the Law have provided ; and by giving encouragement to diligent Officers, to whom these practices are known in general.

YOUR Representators are perfectly convinced, that Houses in remote parts distant from London, entered for making of Spirit for Exportation, do actually convey away a great part of such Spirit ; and  
others,

others, connected with them, being Compound Distillers, receive such Spirit, thus conveyed away privately, into their Compound Stock ; and it is then actually secured, and sent out by Permit, as if it had paid the Duty of Excise.

YOUR Representatives judge it expedient, in stating the Revenue of the Distillery, to remark, that as the very high Duty upon Spirit is the origin and ground of private working and smuggling ; so, unless stricter laws, more severe penalties, and greater diligence in the Officers of the Revenue be provided and exerted, the intention of Legislature is, and will be, frustrated ; the fair Trader ruined ; and the business carried on by men of bad principles, and by such only.

YOUR Representatives presume to think, that if the Laws in being, with some few additions, were honestly and cheerfully enforced, the Revenue of the Distillery might certainly be secured to a great degree, and even increased at the least from  
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one to two hundred thousand pounds annually: and that if the Smuggling of Foreign Spirit was prevented, so far as it is certainly practicable, the Distillery of England would be doubled, and of course the Revenue upon Spirit would be doubled also.

THE Trader reaped no benefit from this Representation: but near the close of the last Session of Parliament, the Excise Board brought forward a motley Bill; in which they inserted a few clauses of Regulations for the Distillery, of no importance, but to save an appearance of doing something, when, in truth, they meant to do nothing. They rejected all that was offered by the Fair Trader to preserve the revenue, and to support a sinking trade.

It is true, that the Bill above-mentioned, when presented to Parliament, contained a clause to take off the 25 per cent. laid upon Melasses Spirit in the years 1779, 1780, 1781, and 1782; which was certainly the most daring attempt to destroy

troy the Corn Distillery, and with it injure the Landed Interest of England, that can be produced. The intention of the Bill, so much of it, at least, as related to the encouragement of making Spirit from Foreign materials, cannot be considered as any thing short of treason against the Landed Interest of England, setting up a Foreign interest in opposition.

THE design, therefore, to lower the Duty 25 per cent. upon Melasses Spirit, and to continue the Duty on Corn Spirit, was wicked: and it carried the face, at least, of a desire to punish the Corn Distillers of London, who pay nearly all the Duty that is paid upon Spirit made in England. It is well known from whence this indignation arises. They plead for a fair trade, support, and protection under government: but nothing is less intended them, than such support. The clause, however, was rejected, by the spirited conduct of a few independent members of landed property and landed interest.

THE Door opened to defraud the Revenue (mentioned in the Representation to the Excise

Excise Board) by making Spirit for Exportation, without paying any Duty, requires further and fuller consideration. Whatever countenance this practice may meet with from men of liberal Spirit, and however it may appear to those who know not the practice, there is not any one privilege more abused. It is a direct Smuggling. Great part of the Spirit made under this description, (being subject to no Duty) is conveyed privately into the Stock of the Entered Distiller, and there sunk without any further enquiry. This practice hath been carried to that extent in the Country, that the Distillers there have conveyed away six gallons, out of every seven that they made at certain times : that is, the Officers have secured only one gallon in the locked-up Warehouse for Exportation, to every six gallons secreted for Home Consumption, without paying any Duty thereon. Much of this Spirit also, after it hath been secured for Exportation, in the locked-up Warehouse, instead of being actually exported, hath found its way out, and hath been conveyed into the Home consumption Stock,

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without paying any Duty thereon, under various pretences used by artful Traders, too many to be here enumerated. Hence it is found perfectly impracticable, to secure Spirit made for Exportation without paying Duty.

THIS business hath heretofore been laid before the Treasury and Board of Excise; and the Frauds have been pointed out; and request hath been made to remove the evil, and to secure the Fair Trader against its treachery, but without effect. The Country Distillers are desirous to continue the practice, and are earnest to bring the whole Distillery under this mode of collecting the Duty, because it facilitates Fraud. But if ever this method of charging the Duty upon Spirit should be adopted, the Duty upon Spirit, from that moment, will be unequal and uncertain; the most artful Distiller will pay the least; and he who will dare to bribe the attending-officer highest, will reap the greatest advantage.

GENTLEMEN of a liberal spirit naturally feel a degree of abhorrence against the  
Tyranny



Tyranny of Excise laws and Excise practices : and it is a great misfortune, that any injury should arise to Fair Traders, from such men indulging their noble and generous principles. But so it is, that the most worthy characters are sometimes betrayed to countenance Smugglers and unfair Traders, because they hate Excise laws. Yet, by their indulging this disposition indiscriminately, the Fair Trader is a considerable sufferer.

It frequently happens, that Magistrates and Gentlemen upon Juries favour Traders, and set their faces against the Officers of the Excise. This business requires some consideration ; an honest Trader is materially injured, by every verdict gained by a Smuggler or Defrauder of the Revenue. However odious Excise laws are to a British free-holder, he should consider, there is a great difference between the essence and the evil ; and he should remember, that he hath given his vote for the being, by consenting to the establishment.

HAPPY would it be for England, if the whole System were abolished ! Excise laws and practices have destroyed many valuable Trades, and ruined many honest and fair Traders. The Excise, in its very nature, puts a stop to all Improvements. And England will never arrive at any great measure of perfection in those branches of manufactory burdened with Excise Duties: not merely on account of the Duty, but also materially on account of the embarrassment, which the Trader constantly suffers from Excise rules and customs. But as the nation at large have given their assent and consent to the establishment of an Excise in England, it is absolutely necessary, that the Laws should be punctually and faithfully executed against all offenders: without which security the Excise is a snare to ruin honest Traders, and an encouragement to men devoid of principle.

THE Loss of the Corn Distillery of England, will be greatly felt by almost all ranks of people in England: but in London.

don particularly, on account of the number of Hogs fatted by the Distillers. Prior to the year 1751, the whole Distillery of England fatted more than 100,000 hogs annually; and sold the Offal in the London Market, for the use of the poor, at about two-pence per pound weight: They also furnished the London Market with the finest Bacon in England, at two shillings and six-pence, to three shillings per stone. Besides which they frequently sold from twenty to twenty-five thousand fat hogs in a winter to the Victualling-office, for the use of the Navy, at a low price, deducting the Discount on the Navy Bills. And they sold Hog-fat, for the use of the Soap-maker, at 24l. per ton. Since the year 1760, all these articles have been dearer, giving full proof of that general Maxim observed before respecting Corn, that where there is a demand there will be a supply. The breeding of Store Pigs hath been so reduced since the above period, that the Distillers have frequently found it impossible to get such to feed, and have been obliged to give a very advanced

vanted price thereon, though they have not required more than about 30,000 annually, since the year 1760, instead of 100,000 in former years. The price of Offal, in the London Market, hath advanced nearly to five-pence per pound. Bacon to three shillings and six-pence, and four shillings per stone: Hog-fat to 34l. per ton; and fat Hogs, for the use of the Navy, have frequently been so high, that the Commissioners could not buy; or, there were so few in the hands of the Distillers, that they could not sell.

As the Excise-board have confessed themselves unable, or unwilling, to protect the Fair Trader, and secure the Revenue in that branch of the Excise, the Distillery: and, as the Trade will be lost to all the purposes and expectations of the Landed Interest and Government; without something done immediately, it may not be unreasonable to consider what might be done to save and secure the Distillery for all the purposes intended; namely, the Landed Interest, the Fair  
 Trader,



**Trader, and the Revenue:** The Landed  
 Interest requires consumption; the Fair  
 Trader, protection; and the Revenue re-  
 quires efficiency. High duties cause con-  
 tests, create knaves, ruin honest men, and  
 defeat the end intended, not being pro-  
 ductive. Low Duties will secure honest  
 traders, prevent Smuggling and Private  
 Making, and be productive: Trade will  
 increase, and the Landed Interest be ad-  
 vanced. The way being cleared, it is  
 modestly proposed to Legislature and the  
 Landed Interest, that the Duty upon all  
 Spirit, made in future in England, be re-  
 duced; that some new and easy mode be  
 adopted to collect the new Duty; so that  
 the Trader may not be perplexed, nor the  
 Officer molested, and yet the Revenue ef-  
 fectually secured. The Restrictions upon  
 the Distillery at this time from the Excise  
 customs, with respect to mode, are in-  
 finite; no man can know the whole, and  
 they are distressing and expensive beyond  
 all apprehension. It is further proposed,  
 that all Corn Spirit be absolutely prohi-  
 bited from Importation into England;

that

that whenever found in future, it may be seized either by Officer or Private person; and when valued be actually destroyed, and the persons seizing such Spirit rewarded out of the Revenue of the Distillery, to the amount of the Duty at least, or to the amount of the value of such Corn Spirit. The Duty upon home-made Spirit will be increased thereby, and be well able to pay it.

As there is no Corn Spirit imported into England but Gin, and as Gin is made chiefly in Holland from Corn imported from the Baltic and other parts, and paid for in ready money, and as the Landed Interest of England is injured thereby, it is hoped that this Proposal will meet with no objection from any party. But when it is known that Gin is made at Maidstone, in Kent, equal in goodness to Holland Gin (several eminent Distillers, upon Oath in public court, having given it as their opinion, that the Gin made by Mr. Bishop of Maidstone was Holland Gin; and that real Holland Gin was English made) there can be no occasion to import Gin from abroad.

THAT

THAT as there was little Smuggling; and no Private Making of Spirit when the Duty was 12d. per gallon on Corn Spirit, and 2s. per gallon on Melasses Spirit, therefore that the Duty on Corn Spirit be reduced to 12d. per gallon. And that it be laid on the Corn in such easy way as may be devised and settled with the Board of Excise; to the amount of 20s. per quarter upon every quarter of Malt and Barley; and that the Distiller may have the liberty to manufacture it into Spirit his own way. And as it is well known, that two hundred weight of Melasses is equal to one quarter of Barley (in other words, as it will produce the same quantity of Spirit) let ten shillings per hundred weight be laid upon Melasses in such devised manner as aforesaid. And that the Distiller have the same liberty as in working of Corn Spirit; when they will be equal with respect to Duty. And that all Spirit brought coastways from Scotland do pay upon Importation, by the Importer in England, 12d. per gallon at Hydrometer proof. When it is presumed, that this mode will remove all difficulties, and render

der the Revenue efficient and productive. There is no doubt but 10,000 puncheons of Melasses will be made into Spirit the next year; which at 5l. per puncheon will raise a revenue of 50,000l. and that 500,000 quarters of Barley will be made into Spirit, which at 20s. per quarter will produce 500,000l. and that in a few years both the consumption and the Revenue will be doubled.

THE best of men and most exalted characters are sometimes betrayed into considerable errors, from whence arise great perplexities, while their intentions are really good. We have seen such in our day, of whom it may be said, that nothing wrong at heart influenced their designs. It is true, that popular applause sometimes animates men to adopt measures not so consistent with the rest of their conduct as might be expected. Nothing can be more popular in London, than to profess a great regard for the poor. This is the never-failing magnet of applause; but may not this disposition sometimes be assumed more from policy than



than virtue; The advantages of popular applause may remain, when the poor are forgotten.

THE unlimited Importation of Corn and Rice will be considered as a proof, that there may be more zeal than judgment. Rice never was, nor ever can be, considered in England otherwise than as a Luxury; the poor cannot buy it; besides the first cost, it requires an expence in preparing it for food, which the poor cannot afford. Therefore it is putting the nation to an expence of 100,000*l.* for an article of luxury in these bad times; and as such it is a national loss.

AN unlimited Importation of Corn is attended with many great objections. It is too great and too important a thing, to be brought forward by commercial men upon every occasion, and upon every advance in the Price of Corn. Many interests of the utmost consequence are concerned therein, and much danger may be feared from it, and great injury may be done by it. The Landed Interest and all its connections are

great sufferers thereby, and the growth of Corn is much impeded. Farming in time will give place to Grazing; Corn will become scarce and uniformly dear in future years; and money must be constantly sent out of the nation, to purchase Corn from other nations, wiser in this respect than ourselves.

NEARLY 1,000,000 quarters of Corn have been imported into the kingdom this year; for which 2,000,000*l.* sterling have been paid and carried out; and the nation hath suffered a great Loss thereby. A number of new and young Merchants and Merchant-adventurers, supposing from the public accounts that England wanted all the Corn in Europe, have been great sufferers, and many will be ruined by their Folly in becoming such adventurers. One fifth of the above 1,000,000 quarters of Corn was useful; and being in good condition, the merchants got a profit thereon; two other fifths are useless, not fit for bread; and the Importer will suffer a loss of 2*s.* per quarter thereon; the other

other two remaining fifths serve the Mealman, to mix with his fine Wheat, to make a bad commodity for spoiling all the Bread in London, as is the case at the present day, when no good Bread is to be found in London, and upon these the Importer will lose 10s. per quarter.

THIS circumstance hath injured the Landed Interest greatly; robbed the English Farmer of 5s. to 10s. per quarter upon his last year's crop, and will discourage him from growing Corn in future; the language being, that he must never expect more than 50s. per quarter for his Wheat, though he may not have more than half a crop.

WITH great deference to the opinion of others, there is a more noble Patriotism; which is, to give the Poor the means of purchasing Bread, by finding them plenty of work to do. If the Poor cannot get employment, whereby they may earn Wages, it is of small importance that Bread is cheap. But, on the other hand,

hand, if they have plenty of work to do, they will be able to buy Bread, though somewhat dearer. In all the great towns in Italy, where Corn in general is plentiful, the streets are full of starving poor, because they have no employment. This is partly true in England: trade, manufactures, and business of all sorts are declining, and the People want employment.

THE Corn Distillery alone hath, in former times, given Bread to 50,000 souls, men, women, and children, who are now turned upon the Public, and have nothing to do. If Bread were at half the Price it now is, they want Money to purchase it: therefore they starve, not on account of the Price of Bread, but for want of work. It is the same in many other Trades, especially in businesses burdened with heavy Duties of Excise. Better would it be, that a Tax were laid upon their Heads, or upon their Bread, than that they should lose their employment!

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THE Chief Magistrate of London stands high in the opinion of many, for exercising a Power to fix the Price of Bread : yet assuredly the Public, in this instance, would feel the advantage, were there no such Magistrate at all. Bread would be better and cheaper at all times, than it is under such authority. No force nor compulsion is beneficial. A Potter can sell bread 4d. in the Peck cheaper than the authorised Affize price ; and there would always be Potters, if there were no Magistrate to interfere. Manchester and Birmingham have no Magistrate, nor Justice of the Peace, to settle the Price of Bread at this day ; and the consequence is, that though very populous, yet they have bread cheaper than their neighbours. In every case, and every where, he that will sell best and cheapest, will have most custom.

LET the Corporation of London take off all Tolls, fees and Dues upon all Corn and other provisions coming into London, then they will do something for  
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the Public Good. It is monstrous, to bar any one necessary of life from entering the town, by imposing Fees, &c. upon the bringer. Every individual in the City is under an Obligation to the person who brings but a Cabbage into its streets to be sold for food.

HAVING been called upon to resume the State of the Corn Distillery, it occurs, that there is yet remaining one other great Hardship (which the said Distillery hath experienced of late years, and may yet feel in future times) not proposed to the notice of the Landed Interest, or the Public. It is that practice, which hath been constantly pursued the late war, of buying ordinary French and Spanish Brandy, as well as the inferior rum of the West-Indies, for the use of the Navy, instead of the Corn Brandy of England. 1000 tons, making 250,000 gallons of this Brandy and Rum, have been bought yearly the last war, for the use of the Navy, victualling, and transport-service, at the price of 3s. 6d. to 4s. 6d. per gallon,

lon, amounting to 50,000l. When 1000 tons of better Brandy, made from Corn in England, might have been purchased for 25,000l. and the money kept at home. Provided the Duty had been taken off, which is the privilege of seamen in the merchant's service, the Navy would have been better served; the Landed Interest benefited; and the English Distiller encouraged thereby.

It is strange, that all parties should be so supine: that the Distillers should not remonstrate: and that the Landed Interest should not insist on their right. They pay the greater part of the expences of the war; they are burdened with high Poor and Parish rates, increased by the war; they tax themselves for the benefit of the Colonies, by granting a Bounty on refined Sugar exported; so that refined Sugar is bought by the consumer in Germany cheaper than in England: yet the Colony Interest are not satisfied.

It is well-known, that the Admiralty set their faces against Corn Brandy for the  
use

use of the Navy. But it is as fully known, that herein there is either some conceived Prejudice, or that the Purchasing of Foreign Brandy is a compliment to the Commanders when abroad; or that there is some especial influence that over-rules in this case. All the northern nations of Europe consume Corn Brandy, both at home and on board their Ships of war, and give it the preference. If Geneva, which is known to be an excellent Antiscorbutic, were substituted for stores in the Navy, in part, or in the whole, instead of Brandy and Rum, it would be better for the health of the Seamen.

**F I N I S.**